

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>LAKE MILLS</div> <div>CITY OF LAKE MILLS, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16209500300000</div> <div>LAKE MILLS</div> <div>105 WEST MAIN STREET</div> <div>LAKE MILLS, IA 50450</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		574,950		574,950	559,233
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		574,950		574,950	559,233
Delinquent property taxes		0		0	
TIF revenues		767,112		767,112	816,754
Other city taxes		211,088	0	211,088	192,218
Licenses and permits		5,339	0	5,339	4,750
Use of money and property		95,969	85,141	181,110	84,000
Intergovernmental		285,493	0	285,493	273,684
Charges for fees and service		246,846	4,125,353	4,372,199	4,683,512
Special assessments		28,225	0	28,225	
Miscellaneous		169,829	59,629	229,458	108,510
Other financing sources		1,280,269	25,000	1,305,269	
Total revenues and other sources		3,665,120	4,295,123	7,960,243	6,722,661
Expenditures and Other Financing Uses					
Public safety		576,873	0	576,873	607,594
Public works		439,916	0	439,916	489,485
Health and social services		0	0	0	
Culture and recreation		392,101	0	392,101	460,219
Community and economic development		114,493	0	114,493	141,419
General government		91,823	0	91,823	102,598
Debt service		315,920	0	315,920	315,920
Capital projects		417,489	0	417,489	456,332
Total governmental activities expenditures		2,348,615	0	2,348,615	2,573,567
Business type activities		0	3,160,828	3,160,828	4,197,450
Total ALL expenditures		2,348,615	3,160,828	5,509,443	6,771,017
Other financing uses, including transfers out		1,065,342	236,472	1,301,814	-114,257
Total ALL expenditures/And other financing uses		3,413,957	3,397,300	6,811,257	6,656,760
Excess revenues and other sources over (Under) Expenditures/And other financing uses		251,163	897,823	1,148,986	65,901
Beginning fund balance July 1, 2014		2,693,626	9,713,259	12,406,885	11,226,374
Ending fund balance June 30, 2015		2,944,789	10,611,082	13,555,871	11,292,275
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 510,000	Other long-term debt		\$ 0
Revenue debt		\$ 363,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 5,093,597
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/18/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Sheryl C. Bell			641	592-3251	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/16/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF LAKE MILLS						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	389,483	175,258		10,209			574,950			574,950	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	389,483	175,258		10,209	0		574,950		T01	574,950	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	389,483	175,258		10,209	0	0	574,950			574,950	6				
7	TIF revenues			767,112				767,112		T01	767,112	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							0		T19	0	13				
14	Hotel/motel tax							0								
14	Other local option taxes	211,088			0			211,088		T09	211,088	14				
15	TOTAL OTHER CITY TAXES	211,088	0	0	0	0	0	211,088	0		211,088	15				
16	Section B - LICENSES AND PERMITS	5,339						5,339		T29	5,339	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	90,165	856	1,580			35	92,636	85,141	U20	177,777	18				
19	Rents and royalties	3,333						3,333		U40	3,333	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	93,498	856	1,580	0	0	35	95,969	85,141		181,110	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LAKE MILLS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		218,364					218,364		C46	218,364	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	7,029						7,029		C89	7,029	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55	Library Open Access	1,413						1,413			1,413	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	8,442	218,364	0	0	0	0	226,806	0		226,806	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	18,000						18,000		D89	18,000	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	31,112						31,112		D89	31,112	66				
67	NIACOG transit reimbursement	9,575						9,575		D89	9,575	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	58,687	0	0	0	0	0	58,687	0		58,687	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	67,129	218,364	0	0	0	0	285,493	0		285,493	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	363,377	A91	363,377	73				
74	Sewer							0	526,297	A8Ø	526,297	74				
75	Electric							0	3,186,315	A92	3,186,315	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport	1,700						1,700		AØ1	1,700	78				
79	Landfill/garbage	167,458						167,458		A81	167,458	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LAKE MILLS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit	6,508						6,508		A94	6,508	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	49,364	A80	49,364	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	3,080						3,080		A89	3,080	99				
100	Park, recreation, and cultural charges	68,100						68,100		A61	68,100	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	246,846	0	0	0	0	0	246,846	4,125,353		4,372,199	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS			9,694		18,531		28,225		U01	28,225	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	27,065						27,065		U99	27,065	108				
109	Deposits and sales/fuel tax refunds	16,751						16,751	20,729	U99	37,480	109				
110	Sale of property and merchandise							0	253	U11	253	110				
111	Fines	11,408						11,408		U30	11,408	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Loan repayments		15,976	5,551				21,527			21,527	114				
115	Cost reimbursements					71,088		71,088	29,002		100,090	115				
116	Utility deposits						16,384	16,384			16,384	116				
117	Cobra Payments						5,606	5,606			5,606	117				
118	Underground storage							0	9,645		9,645	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	55,224	15,976	5,551	0	71,088	21,990	169,829	59,629		229,458	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF LAKE MILLS					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,068,607	410,454	783,937	10,209	89,619	22,025	2,384,851	4,270,123		6,654,974	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	3,455						3,455		NR	3,455	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	413,670	8,742			153,511		575,923			575,923	127
128	<i>Internal TIF loans and transfers in</i>	6,388			305,920	388,583		700,891	25,000		725,891	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	423,513	8,742	0	305,920	542,094	0	1,280,269	25,000		1,305,269	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,492,120	419,196	783,937	316,129	631,713	22,025	3,665,120	4,295,123		7,960,243	132
133												133
134	Beginning fund balance July 1, 2014	2,072,120	490,417	6,930	60,042	23,004	41,113	2,693,626	9,713,259		12,406,885	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,564,240	909,613	790,867	376,171	654,717	63,138	6,358,746	14,008,382		20,367,128	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF LAKE MILLS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	471,685						471,685		E62	471,685	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	55,866						55,866		E24	55,866	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	5,970						5,970		E32	5,970	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	43,352						43,352		E66	43,352	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	576,873	0	0	0	0	0	576,873			576,873	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LAKE MILLS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	4,229	159,013					163,242		E44	163,242	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	24,638						24,638		E44	24,638	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	5,435						5,435		E01	5,435	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	204,697						204,697		E81	204,697	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	26,164					15,740	41,904		E89	41,904	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	265,163	159,013	0	0	0	15,740	439,916			439,916	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF LAKE MILLS							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
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108												108
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF LAKE MILLS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	128,567						128,567		E52	128,567	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	143,661						143,661		E61	143,661	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	103,929						103,929		E61	103,929	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	12,014						12,014		E61	12,014	135				
136	Other culture and recreation	3,930						3,930		E61	3,930	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	392,101	0	0	0	0	0	392,101			392,101	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	4,879						4,879		E89	4,879	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	6,388	45,090	58,136				109,614		E89	109,614	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	11,267	45,090	58,136	0	0	0	114,493			114,493	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF LAKE MILLS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,210						6,210		E29	6,210	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	66,952						66,952		E23	66,952	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	9,450						9,450		E25	9,450	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	2,688						2,688		E89	2,688	171
172	Other general government — Current operation						6,523	6,523		E89	6,523	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	85,300	0	0	0	0	6,523	91,823			91,823	176
177	Section G — DEBT SERVICE				315,920			315,920			315,920	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	315,920	0	0	315,920			315,920	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Cummins building					193,961		193,961			193,961	184
185	Street improvement project					214,511		214,511			214,511	185
186	N 3rd ave/Winnebago street					9,017		9,017			9,017	186
187	Subtotal Regular Capital Projects	0	0	0	0	417,489	0	417,489			417,489	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	417,489	0	417,489			417,489	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,330,704	204,103	58,136	315,920	417,489	22,263	2,348,615			2,348,615	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF LAKE MILLS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								261,174	E91	261,174	198
199	Purchase of land and equipment							67,025	G91		67,025	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							227,855	E80		227,855	201
202	Purchase of land and equipment							109,180	G80		109,180	202
203	Construction									F80	0	203
204	Electric — Current operation							2,222,857	E92		2,222,857	204
205	Purchase of land and equipment							168,010	G92		168,010	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								64,019	E80	64,019	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF LAKE MILLS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								40,708		40,708	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								3,160,828		3,160,828	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,330,704	204,103	58,136	315,920	417,489	22,263	2,348,615	3,160,828		5,509,443	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		335,737			3,714		339,451	236,472		575,923	255
256	Internal TIF loans/repayments and transfers out			725,891				725,891			725,891	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	335,737	725,891	0	3,714	0	1,065,342	236,472		1,301,814	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,330,704	539,840	784,027	315,920	421,203	22,263	3,413,957	3,397,300		6,811,257	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						40,875	40,875			40,875	263
264	Restricted		369,773	6,840	60,251	233,514		670,378			670,378	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	2,233,536						2,233,536			2,233,536	267
268	Total Governmental	2,233,536	369,773	6,840	60,251	233,514	40,875	2,944,789			2,944,789	268
269	Proprietary								10,611,082		10,611,082	269
270	Total ending fund balance June 30, 2015	2,233,536	369,773	6,840	60,251	233,514	40,875	2,944,789	10,611,082		13,555,871	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,564,240	909,613	790,867	376,171	654,717	63,138	6,358,746	14,008,382		20,367,128	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF LAKE MILLS

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....		Amount - Omit cents	
		Z00 \$	1,054,207

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 391,000	29U \$	39U \$ 28,000	49U \$	49U \$	49U \$ 363,000	49U \$	I91 \$ 11,730
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Fire truck loan	30,000		10,000	20,000				
G.O urban renewal	19U 400,000	29U	39U 100,000	49U 300,000	49U	49U	49U	I89 11,500
G.O. refinancing	19U 380,000	29U	39U 190,000	49U 190,000	49U	49U	49U	I89 3,420
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	1,201,000	0	328,000	510,000	0	363,000	0	26,650

B. Short-term debt

Outstanding as of JULY 1, 2014		61V \$	
Outstanding as of JUNE 30, 2015		64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

		Amount - Omit cents		
\$	101,871,932	x .05 = \$	5,093,597	

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		13,555,871	13,555,871

REMARKS

V98

Continued on next page

Page 13

FORM F-66(IA-2) (6-17-2015)